

APC QUESTIONNAIRE

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Version 1.4

Version Control

Version ref.	Date issued	Issues updated
Version 1.4	29 April 2021	Updated Section 1 to address how the programme is made suitable for candidates that will be sitting for the APC with an institution other than SAICA. Added a table of contents to make it easier to navigate through the questionnaire.
Version 1.3	28 April 2021	Updated Section 2, the question regarding registration closing date for the APC Accelerated Course & APC Repeaters Course
Version 1.2	1 April 2021	Added guidance on the leave days to take prior to the case study assessments
Version 1.1	26 March 2021	Corrected a few clerical errors; Added questions and responses relating to ITC September 2021 candidates under Section 2; Added questions and responses relating to Wednesday assessments under Section 3
Version 1	5 March 2021	The questionnaire is issued in its entirety

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1. GENERAL INFORMATION

Q: Is EPC accredited by SAICA?

A: Yes, EPC was accredited by SAICA in April 2020 to offer an APC Professional Programme.

Q: What does the accreditation of EPC mean?

A: The accreditation is an affirmation of the team's capability to deliver a high-quality professional programme to prospective candidates seeking to sit for the APC. It also grants EPC the right to issue candidates with certificates of eligibility that are valid for three years from issue.

Q: Does the accreditation mean that I can register my BCTA and CTA directly with Endunamoo?

A: No, EPC is only accredited to deliver an APC Professional Programme. The sister company, Endunamoo School of Accounting, is not a SAICA accredited institution but instead only offers support courses to distance learning candidates – therefore candidates are required to first register with a SAICA accredited higher education institution and only register with Endunamoo for support courses in the form of lecturing and tutorial programmes. Furthermore, Endunamoo Board Course offers ITC preparatory courses that do not require accreditation from SAICA.

Q: What confidence do I have that EPC will help me develop the professional skills I need for success in the APC?

A: EPC is led by an experienced executive and its professional programme is delivered by a professional team that has successfully delivered BCTA, CTA and ITC programmes over the past five years. In addition, the APC Academic Head has been the external reviewer for the actual APC since its inception in 2014. Furthermore, its professional programme has undergone rigorous assessment by the SAICA Accreditation Review Panel.

Q: What are the minimum requirements to enrol into the APC Professional Programme and secure the certificate of eligibility at the end of the programme?

A: In terms of the SAICA APC Regulations, for a candidate to be eligible for entry into the APC, a candidate must have (a) passed the ITC; and completed a minimum of 20 months under a registered training contract with a SAICA accredited training office (the 20 month-period is calculated up to the day before the actual assessment is written); and successfully completed a professional programme. Based on these requirements, we have taken the position that we may enrol candidates waiting for ITC results and would have completed the minimum of 20 months training by the time of APC December 2021; **however**, we will not issue a certificate of eligibility to a candidate that would not have completed ITC by the end of the programme.

Q: What course material is provided during the professional programme?

A: It is noteworthy that this is not a technical course but rather a professional programme. Therefore, our approach to course material is different to what candidates would have experienced during CTA and ITC. The course material will, as a minimum, include the business writing workshop material, discussion material for each phase, milestone assignments (individual and group) and case-study based assessments. All the discussion material in our contact sessions will be provided on an online basis. Notwithstanding this, we do supply an EPC branded (empty) file to assist with compiling your research for the case study assessments. This is couriered to any South African based address for no additional cost.

Q: Is the APC Professional Programme offered on a face to face or online basis?

A: As it stands, EPC is offering only a fully serviced online programme – i.e., face to face classes are currently suspended due to COVID-19. The online programme is delivered via a combination of live streaming of the scheduled contact sessions, pre-recorded sessions, and screencasts. All the videos are accessible via MyUniverse portal.

Q: Where will the formal case study assessments be held?

A: Other than the formal case study assessments, all the assessments in the APC Professional Programme are facilitated on a non-venue basis. We anticipate that the first case study will also be on a non-venue basis and the remaining case studies will be on a venue basis. The list of available venues in your region will be advised by 1 June 2021.

Q: Is the mentorship programme a compulsory part of the APC Professional Programme?

A: The Mentorship Programme is vital to the overall success of all our candidates, especially in EPC. The professional team of mentors are crucial in the development of outside the classroom professional skills such as business acumen, critical thinking and ethical leadership. They also assist in providing a personalised programme for the candidates during the after-assessment review engagements and providing support for effective team engagements. Therefore, we **require** all our candidates to show an active commitment in this programme.

Q: What communication channels does EPC use to communicate with us?

A: To ensure that no candidate misses any communication during the programme, we use MyUniverse as the primary communication platform. On MyUniverse, we have the 'My APC NoticeBoard' and 'My APC Groups' where all the key information about the programme is posted. The first and most important communication on the noticeboard is the 'Welcome Note' which provides details on our Monthly Notes, WhatsApp Groups, Discussion Forums and NoticeBoard. Once successfully registered and account activated, the MyUniverse APC Candidate menu will be expanded for candidates to see the 'My APC NoticeBoard'. MyUniverse offers candidates the flexibility to set up email notifications so that they are aware when there is new communication.

Q: How long does it take to get a response from the support and professional team?

A: During working hours, we strive to respond to all admin related queries within 60 minutes (1 hour). After working hours, the response might be delayed until working hours are resumed. With regards to technical queries, candidates are requested to allow a maximum of 24 hours response time from the time of posting their query on MyUniverse Discussion Groups and 48 hours response time for email enquiries.

Q: Is technical knowledge critical for success in the APC assessment and how would I bridge that gap if I have identified shortfalls for myself?

A: Yes, the APC assessment focuses on the implications of and related resolution of technical matters in a professional context. The APC assessment addresses pervasive competencies (ethics, ethical behaviour, personal attributes and professional skills) within the context of the specific technical competency areas. As a result, technical knowledge in relation to specific competences of *Accounting & External Reporting, Auditing & Assurance, Financial Management, Management Decision Making & Control, Strategy & Risk Management and Taxation*, is very important to your success in the APC assessment.

In the pre-release information, the APC requires that technical matters (triggered through the scenario) are generally researched, analysed and understood during the five-day pre-release period. This gives the candidates an opportunity to update their technical knowledge, as required and as indicated by the triggers in

the scenario. EPC provides access to the entire ITC syllabus to assist with updating your technical knowledge on those matters that were covered as part of your ITC preparation.

It is noteworthy that *accounting and external reporting* as well as pervasive skills are considered the foundational competency areas in the development of the case study. Accordingly, aspects of these competency areas shall be assessed in every case study. However, the technical competency areas of *financial management, taxation, audit and assurance, and management decision making and control* will not necessarily all be assessed in every assessment.

Q: Apart from offering me access to the ITC videos, how else does EPC help me with keep me updated with my technical knowledge?

A: All our EPC candidates are given preference when we select our marking teams for CTA and ITC assessments as part of their developmental journey. Candidates that are interested in becoming markers are advised to engage our APC Caretaking Team with regards to registering a separate 'Contractor' profile that will give them marking privileges (i.e., candidates that would like to mark will be required to have two profiles on MyUniverse, one giving them access to content related to APC Professional Programme ('APC Student' profile) and the other giving them access to content related to our contractors and mentors ('Contractor' profile)).

Q: How is the APC Professional Programme structured?

A: The APC Professional Programme is structured in five compulsory phases and a discretionary phase as follows:

Phases	Description
Phase 1: Reviewing the scene	Personalised feedback of APC2020 scripts and setting development goals
Phase 2: Setting the scene	Introducing the concept of a competent professional and evaluation of professional competence. Allocation of mentors and group members
Phase 3: Developing business writers	Engagement in the business writing workshop to build skills and confidence in professional writing practices
Phase 4: CPD	Understanding the context of technical competence in case-based learning as well as technical and practical updates
Phase 5: Case based learning	Refining critical thinking and business acumen through case-based teaching
Phase 6: Professional development continues	Enrolment into the APC Deferred Course and personalised development goals prepared

Q: What time do classes start?

A: Most of the sessions are held over the weekend, especially on Saturdays over a full day session which is held from 08h00 to 15h30. The occasional evening sessions commence at 18h00 and finish at 21h00. You can access the detailed timetable on the login / profile page after you have successfully logged into MyUniverse.

Q: What additional material can I consult to have a better appreciation of the APC assessment?

A: We have made available to you the 2020 SAICA's APC regulations as well as APC Competency Framework for your consumption. Notwithstanding that revised versions of these documents will be released closer to the APC December 2021 assessment; we are confident that these documents will provide you with a better understanding of the APC assessment process and we therefore urge you to read them thoroughly and consult them on a regular basis during the programme. A lot of the information contained therein is also covered in our discussions during 'Phase 2: Setting the Scene' part of the programme.

Q: I am based outside South Africa (specifically based in either Namibia, Swaziland, or Zimbabwe) and I would like to understand how will the programme be adapted to suit the laws, regulations, and economic context in my home country?

A: All our case study assessments are developed in the South African context with the laws, regulations and economic context relevant to and applying to South Africa. However, the Namibian, Swaziland and Zimbabwean candidates that will be writing the assessment administered by the Institutes of Chartered Accountants of Namibia, Swaziland and Zimbabwe respectively can use the economic, political, technological, legal, and sociological contexts of Namibia, Swaziland and Zimbabwe, respectively. The solutions to all the tasks (including the tasks with a tax component) will be adapted to reflect the economic, political, technological, legal, socio-economic contexts and tax regimes of Namibia, Swaziland and Zimbabwe accordingly. However, the APC Professional Programme will not be offering in depth technical updates to the applicable laws and regulations applicable in those environments.

2. REGISTRATION & PROGRAMME INFORMATION

Q: How do I process the registration?

A: All registrations can be done via MyUniverse via this link: <https://myuniverse.endunamoo.co.za/register/>. You can access the link directly from here or via the Endunamoo website, www.endunamoo.co.za, and clicking the 'Register' button. We follow a two-step registration process where candidates are first required to register an online profile on MyUniverse and once registered are required to proceed to enrol into the APC course of their choice. Enrolment into the programme is done by clicking 'Add Course' on the navigation menu once logged in and following the screen prompts and guidance. Should you encounter any problem, please contact one of our friendly caretakers or the online controller, using the contact details available under 'Contact Us'.

Q: I was previously registered with Endunamoo for CTA Support Course and/or ITC Preparatory Course, do I need a new online profile to be enrolled into the APC Professional Programme?

A: No, candidates can use their existing credentials to login into MyUniverse and proceed to 'Add Course'. We would like to bring it to candidates' attention that there is additional personal information that we need to collect on behalf of SAICA to assist them in confirming the eligibility for one to sit for the APC December 2021 and assisting them in facilitating the e-writing enrolment registration process. This is the information that we do not collect as part of the registration process into our CTA and/or ITC programmes because it is not specifically required for those programmes. As a result, candidates will be required to provide these additional details on MyUniverse within 14 days after registration to ensure that we can successfully complete this process. Detailed instructions on how to finalise this process will be posted on the 'My APC NoticeBoard.'

Q: How many course offerings will EPC's APC Professional Programme have in 2021 and how do I do know which one is right for me?

A: In 2021, we have three course offerings that will be running as part of our APC Professional Programme as follows:

- **APC Professional Course:** This course is generally designed for candidates that will be sitting for the APC for the first time in December 2021. It therefore includes candidates that were successful in ITC January 2020, ITC November 2020 and any time before, but the candidates have not been successful in completing a professional programme. It may also include candidates that were eligible to sit for APC in December 2020 but chose not to write. The course starts on 27 March 2021.
- **APC Repeaters Course:** This course is designed for candidates that sat for APC in December 2020 but were not successful when the results were released in April 2021. The course includes the offering of a script review for the December 2020 assessment. The course starts on 1 May 2021.
- **APC Accelerated Course:** This course is designed for candidates that sat for ITC April 2021 and are waiting for their results due for release on 18 June 2021. The candidates are temporarily registered into the course as from 1 May 2021 until the release of the ITC April 2021 results. If successful, they are eligible to continue with the APC Professional Programme. However, if they are unsuccessful, they will be required to deregister from the APC Professional Programme and allowed to roll forward a portion of their fees into Endunamoo's ITC Preparatory Course for ITC September 2021. For any avoidance of doubt, no candidate will be permitted to continue with our APC Professional Programme beyond 1 July 2021 without a valid ITC successful outcome.

Please note that the APC Deferred Course is not a separate course offering and therefore newly or repeating registered candidates cannot directly enrol into it. The course is a developmental programme that is offered only to our existing candidates who are not successful in securing the EPC certificate required to sit for APC December 2021.

Q: Why is the APC Professional Programme not catering for candidates that will be sitting for ITC September 2021?

A: This is because this will require a candidate to be concurrently enrolled into the ITC Preparatory Course and APC Accelerated Course. We believe that our programmes demand a strong level of engagement and therefore it would be very difficult for one to fully commit to both programmes. This is especially the case given the ITC assessment has a strong focus on technical skills with a limited focus on professional skills, whereas the APC assessment has a strong focus on professional skills and less focus is placed on technical skills – this dichotomy makes dealing with the two programmes concurrently quite challenging, if not impossible.

Unlike any other years, the preparation of the ITC assessment and the APC Professional Programme will overlap from 19 June 2021 to 2 September 2021, further making it difficult for one to fully commit to both programmes. We further believe that sufficient attention should be given to the ITC assessment to ensure that appropriate technical skills are gained that would be beneficial in the APC Professional Programme.

An additional consideration is that majority of the candidates that might find themselves in this position might be working, which adds to pressures given the limited time that one may have due to the demands of a full-time employment.

Q: When does the registration open and when does it close?

A: Registration into our APC Professional Programme opened on 4 November 2020. Each of the three courses have their own registration closing dates. The APC Professional Course's registration closes on 16 April 2021, while the registrations for APC Accelerated Course and APC Repeaters Course close on the 3 May 2021.

Q: I have not decided if I would like to be a candidate with Endunamoo; is there any way that I can view the videos prior to finalising my decision?

A: Yes, however you will need to register a user profile on the student portal by providing us with basic information such as names, programme and contact details. Once done, you will be able to view demo videos which includes certain videos from our 2020 APC Professional Programme.

Q: Are there any other offerings that I can register for without enrolling into any of EPC's full programmes?

A: Yes, we have several offerings that are available to candidates without having enrolled into any of our courses. However, it is important to note that none of those offerings will lead to an issue of a certificate of eligibility. These offerings are as following:

- **APC December 2020 script review:** APC repeating candidates are allowed to submit their scripts for a comprehensive script review. During the script review process, we offer personalised advice on what the candidate did well, what they did not do well on, as well as any advice going forward. This is done on task-by-task basis and in addition, we further provide a developmental plan on how to address any identified gaps. Furthermore, the script review process includes an online access to a two-day extensive task-by-task analysis and review session.
- **APC case study sitting:** We also offer an opportunity for candidates to sit for any of our four (4) full case study assessments, i.e., there are four opportunities to sit for the EPC's case studies and candidates may choose whichever is suitable for them depending on factors such as their availability and budget. As part of the case study sitting, candidates are eligible to sit for the case study on the same basis that our registered candidates will be sitting for the case study (e.g., on a venue or non-venue basis). After the sitting, we mark the scripts and we provide personalised advice on what the candidate did well, what they did not do well on, as well as any advice going forward. This is done on a task-by-task basis. Furthermore, the script review process includes an online access to a two-day extensive task-by-task analysis and review

session. The opportunity is available only as from 1 July 2021, a few days before the release of the pre-released information of the first case study. Detailed guidance on the assessment process is provided upon registration.

3. ASSESSMENTS

Q: How many assessments will I be subjected to during the EPC's APC Professional Programme and what is the nature of those assessments?

A: We have several milestone assessments – a minimum total of ten (10) assessments are provided throughout the programme. Each of the assessments has different objectives towards your developmental journey. A high-level detail of the assessments is provided below:

- **Mini-case study assessments (Case study o):** These are developmental assessments aimed at introducing candidates to assessments of professional competence. We select a previous SAICA APC case study, adapt it into the current operating environment, and break it into two mini case studies comprising four (4) tasks each. The first mini case study assessment includes an extensive step by step guidance in the mastery of the case study assessment process, where the professional team works through the pre-released information and information of the day with the candidates. After which, the candidates sit for the four (4) tasks over a half-day session on a Saturday morning/afternoon. After the marking process and extensive review session for the first mini case study assessment is complete, we commence the process of the second mini case study. The second mini case study introduces a greater level of independence where we issue candidates with additional pre-release information and expect them to individually undertake additional research. On the day of the assessment for the mini case study, we offer the candidates new set of information on the day as well as new task list to attempt over a half-day session on a Saturday morning. We extensively mark the assessments and provide extensive feedback to them through live feedback review sessions.
- **Business writing tasks:** There is a minimum of two assessments in Phase 3: Developing Business Writers and these assessments are aimed at developing effective communication skills. As part of delivering a highly integrated programme to our candidates, the candidates' submissions for the mini case study assessments are used as a baseline assessment to better understand the developmental needs.
- **Business acumen tasks:** These tasks, of which there are two (2) of them, are aimed at developing business acumen, commercial awareness, critical thinking, and ethical leadership. The tasks are completed with the candidate's assigned mentor and are structured as an article with several tasks related to the articles. Candidates are expected to undertake research, respond to the tasks, submit their feedback to the mentor and arrange the session with their mentor to discuss their inputs. On the other hand, the mentors are provided with extensive guidance by the professional team to empower them to engage meaningfully with their assigned mentees (candidates) and to evaluate the mentee's responses to the tasks as whether it is competent or not.
- **CPD multiple choice assessments:** As part of the Phase 4: CPD, there are several multiple-choice assessments which was aimed at refreshing your technical knowledge and introducing you to new updates.
- **Full case study assessments:** These are formal case study assessments which simulate the structure of the actual APC. The assessments are aimed to assess and further develop the candidates' professional skills as well as technical competence. Candidates are required to complete at least three (3) of the four (4) case study assessments, with the first assessment being a supplementary assessment which is granted under the guidance issued in the 'Eligibility for Certificate' policy available under 'My APC NoticeBoard'.

Q: Am I required to complete all the assessments on an individual basis or with my team members?

A: All the assessments detailed above are to be completed on an individual basis. However, all full case study assessments will involve teamwork during the research period (i.e., after the release of the pre-release information and five (5) days before the assessment). In addition to individual submissions, the second mini case study, first full case study and second case study will include a team submission. Team submissions involve

candidates working with their team members to prepare a far improved submission following the individual submission. The objective is to learn from each other and work as a team to improve on the candidates' weaknesses and offer an opportunity for candidates to help other team members develop in their areas of weakness (thus demonstrating strong leadership skills).

Q: For team-based assessments, what is the maximum number of members does EPC recommend be in a team and is it the same team throughout the APC Professional Programme?

A: Based on our experience and previous engagements, we believe a team of at least three (3) individuals and no more than six (6) individuals is ideal to ensure effectiveness and efficiency in the team. Accordingly, we have designed our team assessment submission tool not to allow submissions where teams are below three (3) individuals and more than six (6) individuals. In order to encourage a culture of learning from each other, we strongly recommend that candidates be in the same team throughout the APC Professional Programme. In terms of team structure, we further recommend that there be diversity in terms of skills / passion, exposure and firms within the teams.

Q: How does the rigorous comprehensive and personalised feedback process work?

A: In providing feedback, the EPC professional team focuses on three (3) primary elements, being: 1) *what did you do well*, 2) *what did you not do well*; and 3) *advice going forward*. This is done on a task-by-task basis to ensure that candidates have sufficient information to understand their strengths (to help them build on these) and their challenges as well as suggestion for improvement (to help them further develop from these). Additionally, we consider the outcomes on previous assessment in providing candidates with suggestions for further development, and we also reflect on their progress on any feedback previously provided.

Q: How do I become eligible to receive a certificate that would allow me to sit for the APC2021, i.e., the certificate of eligibility?

A: Prior to awarding a certificate of eligibility, we consider both the submissions of the assessments as well as the quality of those submissions of the assessments noted above. Resubmissions are strongly encouraged to ensure that the objective of the assessment is achieved for each candidate and this is achieved through team submissions. Additionally, engagements in the mentorship programme would contribute to the professional team's evaluation of candidates' competence.

Q: Do all the milestone assessments have the same weighting?

A: No, greater weighting is given to the three (3) case study assessments and as a minimum, candidates need to ensure that they achieve an overall evaluation of "Competent" or "Highly Competent" for two (2) of the three (3) case study assessments. Candidates are reminded that although greater weighting is given to the case studies, these are not the only primary indicators of competence.

Q: What happens if I am found not to have met the level of competence to be awarded a certificate of eligibility by EPC. What are my options?

A: We encourage all our candidates that do not meet the level of competence required to sit for the APC assessment to enrol into our APC Deferred Course. This course is primarily aimed at providing an extended professional development support ahead of the APC for 2022. This programme will be candidate specific and a development programme will be designed to meet all the areas in which the candidate fell short in terms of the critical professional skills required for success.

Q: How long does it take for results to be released after each assessment?

A: Based on our enrolment figures and the need to deliver a comprehensive and personalised feedback, we envisage that it would take between two (2) to three (2) weeks to release the results after each milestone assessment.

Q: Will additional guidance be given closer to the full case study assessments?

A: Yes, we will publish detailed guidance on the administration of the case study assessment, including e-writing process. The guidance will also clarify any appeal process should you not be happy with the outcome awarded for your assessment.

Q: I noted that there are some case study assessments that are written during the week (specifically on a Wednesday), why is that the case? Would it not be better to have these assessments over the weekend so that we do not have to take leave?

A: The idea of having some case study assessments on Wednesdays is to best simulate the actual APC assessment which is also written on Wednesday. In 2021, the APC is also scheduled to be written on 1 December 2021 which is a Wednesday. The primary reason for the simulation is to best help you to deal with some of the actual conditions that you may experience in preparing and during the day of the assessments, e.g., juggling the team engagements and research ahead of the assessment during certain days of the week where you might be working, and travelling to the assessment venue during peak traffic times. It is also our understanding that the release of the case study pre-release information on a Friday gives you appropriate time to work on your research / triggers and engage with your team during the weekend.

Q: How much leave days am I expected to take for each of the case study assessments?

A: There are several factors to consider when it comes to the ideal time required to prepare for a case study. These factors may include your firm's leave policy, dynamics of your team and your familiarity of the case study setting and the identified triggers.

With regards to ***leave considerations***, we generally recommend that candidates take at least two (2) days of leave before the first and supplementary case study assessment while four (4) days of leave should be taken in preparation for the second and third case study assessment. For the first and the supplementary case study assessments which are on Saturdays, the leave days should ideally be taken on Thursday and Friday before the assessment day. The recommended four days for the second and third case study assessment would be broken down as follows: first leave day should be for the day on which the pre-release information is published, next 2 days will be for Monday and Tuesday before the assessment and the fourth day would be for the day of the assessment (i.e., Wednesday). Therefore, candidates need to plan for ten (10) days of leave towards the preparations for the first, second and third case study assessment. With the December APC assessment, it would mean that a total of 14 leave days would need to be dedicated to both the EPC assessments and the APC assessment (and an extra two days, making it 16 leave days, should a candidate be required to sit for the supplementary assessment prior to being eligible for the award of the certificate). We appreciate that most firms might not make a provision for 14 study leave days in year and we therefore encourage candidates to plan their annual leave days accordingly as they may be required to supplement any shortfalls in the available study leave days. To assist in the process of applying for leave, EPC issues official assessment letters to confirm the dates as well as the professional team's recommendation of the number of leave days required in that regard.

On the issue of ***team dynamics***, we recommend that you have a healthy balance of individual work and team contribution. Team contribution would include: 1) your contribution towards the knowledge base of the team and 2) your ability to evaluate the validity and quality of the other team member's contribution (including

sharing constructive feedback with them). We strongly recommend that you undertake independent / individual work on the case study pre-release information prior to any engagement on the case study with your team as that will help you in building the confidence you need when engaging with them and during the day of the assessment. This is what the first day of the four recommended leave days is all about – i.e., undertaking individual work. It is ideal to draw up a plan with your team as to when you will be meeting and for how long, and when information will be shared prior to the meeting to ensure that each team member come having fully prepared in those meetings. We further recommend that meetings should not be overly long (3 hours per session might be ideal because anything longer might undermine the value of the meeting) and have specific agenda points with times allocated to each time. This will likely encourage each team member to come having prepared for robust discussions and ensure that they raise only the most critical issues rather than use it as an opportunity to read the pre-release information along with the rest of the team.

Lastly on the issue of familiarity with the **case study scenario**, it is likely that not all the case studies will deal with companies that are common to the team or whose shares are listed on a recognised stock exchange. Other factors that could contribute to the complexity of the case study include technical issues that were not previously covered in ITC or technical issues that were covered in ITC but are relatively complex to the team. As a result, the issues will need more time for the team to familiarise themselves with the case study setting as part of working through the identified triggers. Having fully read the pre release information, it is important to assess whether the time available, prior to considering any leave days, is sufficient or not to fully deal with these matters.

4. GENERAL PAYMENTS

Q: After the registration has been processed how do I make the payment?

A: Once the registration has been processed, an invoice is immediately and automatically generated and sent to the email address you used during the registration process. Alternatively, the invoice can be accessed in MyUniverse navigational menu under My Finances >> My Invoices. The invoice contains our banking details as well as the email address where proof of payment should be emailed to ensure speedy processing of your registration. Payment can be done either through direct deposit or EFT. Please note that direct deposit incurs charges, of which are also detailed on the invoice.

Q: How much are the tuition fees for the APC Professional Programme and what payment plans are available?

A: The tuition fee and the related payments for the APC Professional Programme is based on the respective course registered:

- **APC Professional Course:** The tuition fee is R14 000. The payment terms are such that a registration deposit equivalent to 25% of the tuition fee is required to have your account activated and the 75% balance is payable over six (6) instalments until 30 September 2021.
- **APC Repeaters Course:** The tuition fee is R14 850. The payment terms are such that a registration deposit equivalent to 25% of the tuition fee is required to have your account activated and the 75% balance is payable over five (5) instalments until 30 September 2021.
- **APC Accelerated Course:** The tuition fee is R14 000. The payment terms are such that a registration deposit equivalent to 20% of the tuition fee is required to have your account activated and the 80% balance is payable over five (5) instalments as from 19 June 2021 until 30 September 2021.

Q: How much are the fees for the script review process and/or APC case study sittings and what payment plans are available?

A: The fee for the script review process is R2 000 and the same fee is applicable per case study sitting. The payment of these fees is required in full prior to being given access to any of the resources related to the script review process and/or case study sitting. Due to the need to source e-writing resources, all payments for the case study sitting need to be made two (2) weeks in advance. If a candidate decides to enrol into any of courses offered as part of the APC Professional Programme, any of the fees paid towards the script review process and/or case study sitting will be credited in full against the tuition fees for the applicable course and candidates will be required to immediately catch up on the fees to ensure that their payments are aligned to the standard payment terms.

Q: Is the course fee stipulated on the website an all-inclusive fee?

A: Yes, the stipulated tuition fees include access to lectures, assessments (writing, marking and review sessions), tutorials, any printing for respective course material, online programme, e-writing resources and administration fees. However, the stipulated fees exclude SAICA exam fees, transport / shuttle after the evening class and international courier fees.

Q: I was previously registered with Endunamoo CTA Support Course and/or ITC Preparatory Course, do I still pay the same fees as everyone else when I register into the APC Professional Programme?

A: Yes, all newly registering candidates are required to pay the tuition fees stipulated above. However, should a candidate have any credit from any of our previous programmes, the candidate can use that credit as an offset against the EPC tuition fees account.

Q: I was previously registered into the APC Professional Programme and was successful in APC December 2020 assessment, is there any discount available for returning candidates?

A: Yes, previously registered EPC candidates are granted a 50% discount on their tuition fees. The discounts are not applicable to fees for script review process and/or case study sittings, but only apply to full courses, i.e., APC Professional Course, APC Repeaters Course or APC Accelerated Course.

Q: How much refund do I get if I deregister before the APC Professional Programme ends?

A: Generally, all our programmes include a registration fee which, under no circumstances, is refundable. Prospective candidates are therefore strongly encouraged to engage with our support and professional team and the demo videos available prior to registration and enrolment into our programmes. This is to ensure that they are making an informed decision prior to enrolment. All withdrawals from the APC Professional Programme need to be in writing (via email) and addressed to our APC Academic Head and Finance Administrator. Our APC Professional Programme has a general no-refund policy after 1 July 2021. Prior to that date, candidates may deregister and will be liable for tuition fees calculated by taking the stipulated registration fees plus the number of months in which the candidate was enrolled into the programme / total months in the programme x the balance of the tuition fees after deducting the registration fees. For the purpose of this calculation, a part month is considered to be a full month and the programme is considered to finish at the end of November 2021. If a candidates' tuition fees are funded by an employer, only an official letter on the employer's letterhead will be accepted as an appropriate for withdrawal from the programme.

Q: My employer is paying the EPC fees on my behalf; do I need to pay the non-refundable registration fee?

A: The payment of the registration fee is waived if a candidate provides a written confirmation of the employer's commitment to settle the fees due to EPC. However, the account remains the responsibility of the candidate if, for whatever reason, the employer does not settle the account in full. If the employer settles the account after the candidate has paid the registration fee, the credit due to the candidate will be refunded within 72 hours. Candidates are to use the standard letter available in this questionnaire, copy its content, edit it and email it to their employer and copy finance@endunamoo.co.za and the programme's caretaker. However, the account remains your responsibility, if for whatever reason, the employer does not settle the account in full.

Q: What happens if I am enrolled into the Accelerated Professional Course awaiting the ITC April 2021 results, and when the results are released, I find that I am not successful?

A: Up to 75% of the fees paid towards the APC Accelerated Course will be transferred into the ITC Repeaters Course that is offered by Endunamoo Board Course or CTA Support Course offered by Endunamoo School of Accounting during the 2021 academic year. The balance of the fees paid to us (EPC) will be rolled forward into our APC Professional Programme for 2022 and there shall be no further deferral of the fees if candidates are not eligible to sit for the APC assessment in 2022. No cash refunds will be applicable should a candidate not register for any of the programmes with Endunamoo during the stipulated periods. **Unfortunately, we will not allow candidates to complete the APC Professional Programme for 2021 should they not successfully complete their ITC April 2021 (i.e., it will be impossible to secure a certificate of eligibility in 2021 if you have not successfully completed ITC April 2021).**

Q: I sat for the APC assessment in 2020 and I am currently awaiting my results. If I want to register for the programme while waiting for the results, what is the process involved in that regard and what payment terms are applicable?

A: Candidates are welcome to temporarily register for the APC Professional Course before the release of their APC2020 results. The standard tuition fee of R14 850 will be applicable. Candidates will also be required to

make a non-refundable deposit of 10% towards their tuition fees. If the candidate is unsuccessful, the 10% deposit paid towards the tuition fees will be forfeited. However, if the candidate is successful, the candidate will be allowed to proceed with the programme and will be required to immediately catch up on the fees to ensure that their payments are aligned to the standard payment terms.

Q: What will happen if my account is in arrears, i.e., I am behind with my payments as per the stipulated payment plans?

A: Unfortunately, we may suspend the candidate's account and restrict access from MyUniverse if the account is in arrears. This means that we may not be able to procure the resources required to sit for the electronically written formal case study assessments, which may impact the candidate's chances of securing the certificate of eligibility. If the account remains in arrears at the end of the course, we may withhold candidate's results and therefore be in a position where we may not be able to submit the candidate's overall outcome to SAICA by the stipulated deadlines to ensure that the candidate is eligible to sit for the APC assessment in December 2021. It is therefore important to engage our finance team to ensure that the account is up to date should the account fall in arrears.

5. LETTER TO EMPLOYER

[Instruction to candidate: Please copy the email content below and update the details highlighted in red and send it to your employer administrator who is responsible for payment of the fees.]

To: Employer Administrator

Cc: finance@endunamoo.co.za; apccare@endunamoo.co.za

Dear Employer Administrator

This is to confirm that I have registered with Endunamoo Professional Course (EPC) for the [APC Professional Course / APC Repeaters Course / APC Accelerated Course – please select as appropriate and delete whichever is not applicable]. The course commences in [27 March 2021 / 1 May 2021 – please select as appropriate and delete whichever is not applicable] and concludes in November 2021.

I have attached the invoice for the services that I shall receive as part of the APC Professional Programme. The tuition amount of [R14 850 / R14 000] is an all-inclusive tuition and includes my access to all face to face and/or online lectures and case studies, provision of course materials and delivery thereof as well as access to write and submit my case studies and preparatory examinations.

Kindly assist with payment of the attached invoice directly into their account, in accordance with the arrangement that you may have with them.

Your acknowledgement of this email and confirmation that all is in good order would be highly appreciated.

Should you have any enquiries, you may contact their finance administrator at finance@endunamoo.co.za or the programme's candidate caretaker at apccare@endunamoo.co.za.

Kind regards,

Candidate

6. COVID-19

Q: I wanted to register for one of the face-to-face programmes, but the selection was not available. How come?

A: Due to COVID-19, we have currently suspended all registrations into our face-to-face programmes. We are only accepting registrations into our 'online only' programmes.

Q: Is Endunamoo well positioned to deliver effective online programmes?

A: In the last three years, we made significant investment into our online offering – these efforts continue and are further accelerated under COVID-19 to ensure that the quality of our offering, and its benefits to our candidates are not compromised. Based on the overwhelming positive candidates' feedback on our online programme, we believe that this is now a critical part of our operations and we take it as seriously as we do our face-to-face programmes.

Q: How are the programmes facilitated during / under COVID-19?

A: Our programme schedules are not impacted by COVID-19 and will still follow the same structured approach we had for our face-to-face programmes. We still commit to deliver lectures at the scheduled times and submissions are still due at the designated times. The scheduled lectures are facilitated through the globally recognised video-conferencing technology platform, Zoom Cloud Meetings. For some programmes, we also use Microsoft Teams. These technology platforms allow our professional team to deliver interactive and engaging lectures with our candidates – with candidates being able to ask questions and have them answered during the session – helping us meet our promise of an offering with a personal touch. The live sessions are recorded and made available to any candidate that might have missed the session.

Q: How has Endunamoo accelerated its efforts to deliver effective online programmes?

A: Apart from adopting the Zoom and Microsoft Team platforms, in 2020 we launched an integrated portal called MyUniverse, which is accessible via <https://myuniverse.endunamoo.co.za/>. MyUniverse Portal is inspired by the need to create a one stop portal where our candidates, contractors, mentors and staff can connect and engage with each other. The portal has been designed with the objective of delivering a unique experience to each candidate through our innovative personalised feedback system in an intuitive environment. On this portal, our candidates can, amongst other things, 1) submit APC scripts for review to our professional team, 2) submit their assessments for marking, 3) have their assessments marked and receive comprehensive feedback on their assessments, and APC scripts, 4) manage their studies and 5) engage with their professional team, mentors, and with each other.

Q: Is there a data reimbursement benefit for any programme other than the CTA Programme?

A: We generally do not have a data reimbursement policy for any other programme. Should circumstances change, candidates will be advised of this via email and via MyUniverse platforms. We recommend candidates to consider month to month contracts in order to avoid undue financial commitments post COVID-19 period.

Q: On the issue of the lockdown extension, what will happen if the lockdown is further extended and therefore affects the planned examinations?

A: We are committed to supporting you through to the end. This means that, should the need arise, the tuition fees that you have paid towards any of our programmes will remain a credit until the completion of the programme to which you are enrolled. The assessments will most likely be on a non-venue basis as it was the case in our APC Professional Programme in 2020. Online access to the course material and videos, and

whatever support we deem necessary at that time, will continue in order to ensure that you are well prepared for the APC December 2021. We remain committed as your CA(SA) study partner throughout.

Q: The uncertainty around the COVID-19 lockdown is too significant, what if I want to forget about my studies and want a refund?

A: Firstly, we would not advise that you forget about your studies, but we strongly encourage you to hold on to your dream. We acknowledge that studying under the uncertainty does present unique challenges, but it is important to see the opportunity in the chaos and formulate new study habits, thereby gearing yourself for success. Secondly, should you be feeling overwhelmed, please be reminded that our team of Caretakers is available for a chat over a 'virtual coffee'. We remain committed as your CA(SA) study partner throughout.

Lastly, on the issue of refunds, most of our programmes do not offer full refunds – however, please refer to the standard terms and conditions relating to each of our programmes. If unclear, please do not hesitate to email our finance team for further clarification.

Q: How soon does EPC expect to resume with face-to-face contact sessions?

A: We cannot confirm this information at this point. We will follow any protocol and guidance from the SA Government in that regard. Once clarified, we will then announce the appropriate arrangements with regards to the attendance of the classes and the sitting of the venue-based assessments.

Q: Does Endunamoo currently have a campus / office and are candidates allowed to use the premises?

A: After the lockdown in 2020, we suspended our lease at our premises at The Link, Gallagher Avenue. We then resolved to lease a smaller office to continue with our administrative duties and offer a place of study and discussion for our candidates. Due to restrictions, any candidate wishing to use the venue for the purposes of studying, discussion or mentor meetings is required to book a space via our online booking form. The form is available on MyUniverse under My Tools. Once we are ready to resume with face-to-face contact sessions and/or venue-based assessment, we will announce details of our new campus where this will be happening.

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